

# Alaska Department of Revenue Request for Informal Conference

## INSTRUCTIONS

You must file this form to request an informal conference; letters are not accepted. You should provide this form to the preparer of the request for informal conference or direct them to [www.revenue.state.ak.us](http://www.revenue.state.ak.us) to download the form.

Complete lines 1 - 9 with the information requested. You can find the FSN on the assessment or adjustment letter. Remember to include a copy of the letter with the request. Check the box on line 10 to request an informal conference. Check also your preference for the means by which the conference may be conducted. Check only the correspondence box if you want us to review what you submit with the appeal and then issue a decision. Check the box on line 11 if you are filing a power of attorney.

You are required to explain the basis of the appeal on line 12. Specify adjustments and findings with which you disagree, the points on which you intend to rely, and any facts on which you intend to rely that are different from those of the Department of Revenue. Attach additional pages if you require more space. The person making the request must sign the form as provided on line 13. A representative must have a power of attorney to execute this form on behalf of a taxpayer.

Mail the request to:  
Alaska Department of Revenue  
Tax Division, Appeals  
PO Box 110420  
Juneau, AK 99811-0420

(PLEASE PRINT OR TYPE)

1	Taxpayer Name	5	EIN or SSN	6	FSN(S)
2	Mailing Address	7	Contact Person		
3	City, State, ZipCode	8	Daytime Contact Telephone and Fax Numbers		
4	Tax Type and Periods	9	Date of Letter of Assessment or Denial of Refund (Attach Copy)		

10	<input type="checkbox"/> Notice of appeal is hereby given to the assessment or claim denial action of the Department of Revenue in fixing the amount of a tax or penalty. An informal conference with an Appeals Officer is requested by: [check appropriate box(es)]  <input type="checkbox"/> Telephone <input type="checkbox"/> Correspondence (My arguments and evidence are included.) <input type="checkbox"/> In Person at <input type="checkbox"/> Juneau or <input type="checkbox"/> Anchorage
11	<input type="checkbox"/> Notice of representation by another person on my behalf is hereby given and a power of attorney form is enclosed.

12	Explanation
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13 Under penalty of unsworn falsification, I declare that I have examined this document, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete.	
<hr/> SIGNATURE (An officer must sign for a corporation, partnership or trust)	<hr/> DATE
<hr/> PRINTED NAME	<hr/> TITLE, If Request for Appeal is for Corporation, Partnership or Trust

## THE APPEAL PROCESS

If you disagree with the action of the Department of Revenue in fixing the amount of a tax or penalty, you must request an informal conference within 60 days of the date of the assessment, refund denial, or other action. You are not required to pay the amounts in dispute if the request is filed on time. A request that is not filed on time will be dismissed. The United States postmark date on the envelope is considered the filing date. A return receipt from certified mail is accepted as proof of mailing. **You must file this form to request an informal conference; a letter will not be accepted.**

The Department will acknowledge by letter the receipt of the request and assign the request to an Appeals Officer to conduct the informal conference. The Appeals Officer will contact you, if appropriate, at a future date to schedule a date and time for the conference. The informal conference process by the Appeals Officer is not necessarily limited to the issues in the request. At the conclusion of the process, the Department will issue a written informal conference decision. The informal conference decision is the final decision by the Department of Revenue on the action. Appeal of the informal conference decision is to the Office of Tax Appeals in the Department of Administration.

### **IMPORTANT NOTICE REGARDING INTEREST**

The Alaska interest provision, AS 43.05.225, provides that statutory interest accrues on a tax deficiency. A tax is deficient on the day following the day on which it is due and unpaid. A tax is due on the last day allowed by law for payment without regard to extensions of time to file or pay. The current interest rate is compounded quarterly. The interest when compounded each quarter becomes part of the tax and increases the base for computing additional interest. Interest is not computed on penalty. A penalty therefore does not have any effect on the interest that may otherwise be due.

The law does not allow the department to give up or decrease any interest that has accrued on a tax deficiency. Interest is not a penalty but is instead a charge for the time value of money. The Alaska Supreme Court has held that interest accrues on a tax deficiency regardless of whether a party is at fault. Therefore, an administrative delay or other omission in resolving a tax dispute does not influence the accrual of interest.

A taxpayer should consequently give serious consideration to the effect of interest. For example, the department generally has a 3-year period in which to assess additional taxes. Interest will be accruing on any tax deficiency that may be assessed during the 3-year period. A taxpayer should therefore ensure that a tax return is correctly filed. The higher the initial liability the greater the interest charges will be with the passage of time.

A taxpayer that receives a tax assessment must decide whether to pay the assessment to stop additional interest from accruing. The payment of the tax assessment does not prevent a taxpayer from disputing the assessment by filing a request for informal conference or notice for formal hearing before the Office of Tax Appeals. Since the appeal process can take years to come to a conclusion, and taking into consideration that both the taxpayer and the department can appeal adverse decisions to the courts, a taxpayer that pays the assessment is protected against additional interest charges. Furthermore, since the department pays interest to a taxpayer on the same basis as paid by the taxpayer, the taxpayer will receive interest on the amount paid if the assessment is overturned. Thus, **a taxpayer must choose to accept the risk of owing additional interest by not paying the assessment or to shift that risk to the department by paying it.**

**Alaska Department of Revenue**  
**Power of Attorney**

Taxpayer Name	Telephone Number
Social Security or Federal Employer Identification Number(s)	FAX Number
Mailing Address (Street and Number) (City) (State) (Zip Code)	

☐ INDIVIDUAL      ☐ PARTNERSHIP      ☐ CORPORATION      ☐ LIMITED LIABILITY CORPORATION  
☐ \_\_\_\_\_  
OTHER

**I hereby appoint: [enter below the name(s), addresses (including zip codes), telephone numbers and facsimile numbers of individual appointee(s). Appointees must sign the declaration on page 4]**

Appointee Name(s)		Appointee Name(s)	
Appointee Firm		Appointee Firm	
Appointee Address (Street and Number)		Appointee Address (Street and Number)	
City	State	City	State
Zip Code		Zip Code	
Telephone Number	FAX Number	Telephone Number	FAX Number

as attorney-in-fact to represent the taxpayer with respect to the following Alaska tax matters [specify each type of tax and year or period]:

The attorney-in-fact shall, subject to revocation, have authority to receive confidential information and full power and authority to perform on behalf of the taxpayer all acts with respect to the above tax matters except as follows

(Strike through any of the following powers which are not granted.)

To represent the taxpayer in administrative proceedings.

To receive, but not to endorse and collect, checks in payment of any refund of Alaska Department of Revenue taxes, penalties, or interest.

To execute waivers (including offers of waivers) of restrictions on assessment or collection of deficiencies in tax and waivers of notice of disallowance of a claim for credit or refund.

To execute consents extending the statutory period for assessment or collection of taxes.

To execute closing agreements and stipulations.

To delegate authority or to substitute another representative.

Other powers not granted: (Specify) \_\_\_\_\_

Assessments and decisions in proceedings involving the above matters should be sent to (Check one)

☐ Taxpayer      ☐ Attorney-in-fact

This power of attorney revokes all prior powers of attorney filed with respect to the same matters and years or periods covered by this instrument, except the following (Specify and attach copies of the powers of attorney)

Signature of Taxpayer		
If signed by a corporate officer, partner, or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer.		
Signature	Title, If Applicable	Date
Print Name	Print Title	

**THE ORIGINAL MUST BE FILED WITH THE DEPARTMENT**

## **DECLARATION OF REPRESENTATIVE**

The undersigned representative(s) hereby declare under the penalty of unsworn falsification that he/she is an individual authorized to represent a taxpayer(s) before the Department of Revenue and that he/she is authorized to represent the named taxpayer in this matter.

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Date

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Date

## **POWER OF ATTORNEY INFORMATION**

USE THIS FORM TO GRANT AUTHORITY TO AN INDIVIDUAL TO REPRESENT YOU BEFORE THE DEPARTMENT AND TO RECEIVE TAX INFORMATION.

A power of attorney is a document signed by the taxpayer by which another individual is given the authority to appear before the department and act for the taxpayer. An attorney-in-fact is an agent who is authorized by the taxpayer under the power of attorney to act on behalf of the taxpayer. The acts of the attorney-in-fact are binding on the taxpayer. A power of attorney may be general or it may be limited. The department form conveys a general power of attorney; a taxpayer must designate on the form if the powers granted to the representative are limited.

Generally, the power of attorney encompasses all matters relating to a taxpayer's rights, privileges, or liabilities under laws and regulations administered by the department. This includes, for example, such things as the preparation and filing of necessary documents, receipt of otherwise confidential tax particulars, correspondence and communication with department personnel, and representation of a taxpayer at audits, conferences, hearings, and other meetings.

An individual that is not the taxpayer must be a recognized representative before the individual may represent a taxpayer before the Department of Revenue. A recognized representative is an individual who is appointed as an attorney-in-fact under a power of attorney and who is an attorney in good standing in any state, a certified public accountant licensed in any state, an individual enrolled to practice before the Internal Revenue Service and is in active status, or an individual in a special status with a taxpayer. An individual in a special status with a taxpayer includes an officer or regular full time employee of a corporation or other organization or employer, or an individual who is a member of the immediate family of the taxpayer. An individual who prepares or signs a return may represent a taxpayer with respect to that return. Upon written application and in the discretion of the department, an individual other than one described above may represent a taxpayer in a particular matter.